SUMMARY

ARI BINUKO Efficiency Analysis of Cost and Revenue Component Using Data Envelopment Analysis (Case Study Dian Swara). Supervised by HERMANTO SIREGAR and SRI HARTOYO.

The aim of this study is to measure the efficiency cost and revenue of PT. Dian Swara in Purwokerto, Central Java. This research uses DEA (Data Envelopment Analysis) with CRS (Constant Return to Scale) as its’ method and as for the inputs it uses operational cost, administration cost and marketing cost. As for the output, this research uses event revenue, syndication program revenue and advertising revenue.

This research uses 72 data samples which is taken from the company financial statement year 2009 to 2014. The first step on this research is counting the efficiency cost value and revenue as well as the independent variable consist of ROA (Return on Asset), ROE (Return on Equity), aging of account receivable, DER (Debt to Equity Ratio) and dummy. The second step in this research is to identify the effect of independent variable to efficiency using the multiple linear regression.

The result using DEA shows that non of the efficiency value from year 2009 to 2014 achieved 1.00 as a value. During that period, the most efficient year is year 2013 with the value of 0.98. While the most unefficient year is year 2012 with the value of 0.71. As for the result of the regression shows that ROA and ROE have had a positive impact and significant impact on efficiency.

Keywords: DEA, DER, ROA, ROE